

*Attachment*

## Memorandum |

From: Pahl, Michael R. (TAX) <[Michael.R.Pahl@usdoj.gov](mailto:Michael.R.Pahl@usdoj.gov)>  
 Date: Wed, Nov 14, 2018 at 8:03 AM  
 Subject: US v. Mooney, Dkt. 168 judgment  
 To: [nelson\\_chambers@mnd.uscourts.gov](mailto:nelson_chambers@mnd.uscourts.gov) <[nelson\\_chambers@mnd.uscourts.gov](mailto:nelson_chambers@mnd.uscourts.gov)>  
 Cc: Bill Mooney <[moonsterb@gmail.com](mailto:moonsterb@gmail.com)> ([moonsterb@gmail.com](mailto:moonsterb@gmail.com)) <[moonsterb@gmail.com](mailto:moonsterb@gmail.com)>

Chambers,

The United States is concerned that the Court may have incorrectly entered final judgment and dismissed the United States' claims in this case. In Docket 168, the Court denied the Mooney's motion to dismiss. However, in so doing, the Court states that the case is dismissed with prejudice. This raises two issues: First, the United States has money judgment that should have been affirmed. Under the court's order, the United States' money judgment arguably have been dismissed. Second, the United States has a pending Order of Sale (Dkt. 158), and needs to have the case remain open, if that order is entered, so that the United States can sell the properties and then have the Court confirm the sale.

It would appear that the Court should have denied the Mooneys' judgment, which would then make the summary-judgment decision a final, appealable order. The case, however, should not be dismissed, and in fact should remain open for the follow-up actions, including the sale of the house.

We understand that this case has been procedurally complicated. Could you let us know how the Court would like us to proceed?

Thanks,

Mike Pahl

Michael R. Pahl  
 Trial Attorney, Civil Tax Division

FedEx:  
 555 4<sup>th</sup> Street N.W. Suite 8921  
 Washington, D.C. 20001

Mail only:  
 P.O. Box 7238  
 Washington, D.C. 20004

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